

# COUNTY OF YORK

## MEMORANDUM

**DATE:** September 14, 2001 (BOS Mtg 10/2/01)

**TO:** York County Board of Supervisors

**FROM:** James O. McReynolds, County Administrator

**SUBJECT:** Appropriations for Carryforward Funds and the Appropriation of the Unobligated County Fund Balance

Annually, the Board reappropriates funds from the previous fiscal year to provide for purchases already encumbered and for the reservation of funds for ongoing projects. The attached resolution represents the proposed reappropriation of funds for the purpose of liquidating outstanding purchase orders and for the completion of capital and special projects from FY2001. The attached materials include a brief description of the projects recommended for reappropriation.

In 1996, the Board of Supervisors began the practice of appropriating the unobligated School Operating Fund Balance remaining at the end of the prior fiscal year for School capital projects. At the close of FY2001, the School Operating Fund had an excess of revenues over expenditures and obligations, which totaled \$553,443. The School Division has requested that \$531,447 be appropriated in FY2002 for instructional technology initiatives. The remaining \$21,996 is requested for teacher training related to the State Standards of Learning (SOL). In FY2001, the School Division received \$71,270 from the State for SOL training. During FY2001 the School Division spent or obligated \$49,274, leaving a balance of \$21,996 unexpended.

After giving consideration to these resolutions and setting aside the amount necessary to bring the undesignated fund balance to the target of 18% of the current year budget, there is an unobligated balance of approximately \$2,072,883. These funds do not represent recurring revenue and, as is consistent with the Board's practice for dealing with similar balances in prior years, I recommend that they be used for future capital expenditures, specifically, the upgrade of the County's radio communication system

I recommend that the Board approve proposed Resolutions R01-165 and R01-166 to reappropriate the carryforward of funds as requested and to appropriate the unobligated General Fund Balance to the Capital Fund for future capital expenditures.

Kirish/3700.mjm

Attachments

- Carryover of Capital and Special Projects
- Resolution R01-165
- Resolution R01-166